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STATE BOARD OF EQUALIZATION

August 19, 1963

To: San Mateo - Auditing (WRP)

From: Tax Counsel (EHS:PM) - Headquarters

Account ----- -

This is in reply to your memorandum of August 5 requesting an opinion on whether crossword puzzle books qualify as exempt periodicals.

We believe that such books do contain letters of general interest, although they do not convey "news" as such. Accordingly, it is our opinion that they qualify as exempt periodicals if issued at average intervals not exceeding three months.

PM: cw